

## 1. Anti-Facilitation of Tax Evasion

1.1 The [Supplier] shall:

- (a) not engage in any activity, practice or conduct which would constitute either:
  - (i) a UK tax evasion facilitation offence under section 45(1) of the UK Criminal Finances Act 2017 (the "Act") or
  - (ii) a foreign tax evasion facilitation offence under section 46(1) of the Act;
- (b) have and shall maintain in place throughout the term of this Agreement such policies and procedures as are both reasonable to prevent the facilitation of tax evasion by another person (including without limitation employees of the [Supplier]) and to ensure compliance with clause [1.1(a)]; and
- (c) promptly report to [DS Smith] any request or demand from a third party to facilitate the evasion of tax within the meaning of Part 3 of the Act in connection with the performance of this Agreement.

1.2 The [Supplier] shall ensure that any person associated with the [Supplier] who is [performing services /providing goods] in connection with this Agreement does so only on the basis of a written contract which imposes on and secures from such person terms equivalent to those imposed on the [Supplier] in this clause [1] (the "Relevant Terms"). The [Supplier] shall be responsible for the observance and performance by such persons of the Relevant Terms, and shall be directly liable to [DS Smith] for any breach by such persons of any of the Relevant Terms.

1.3 Any breach of this clause [1] shall be deemed a material breach under clause [●].

1.4 For the purposes of clause [1], the meaning of reasonable prevention procedure shall be determined in accordance with any guidance issued under section 47 of the Act and a person associated with the [Supplier] includes but is not limited to any subcontractor of the [Supplier].

1.5 The [Supplier] shall permit [DS Smith] (or a third party acting on its behalf) from time to time to conduct an audit of the [Supplier's] operations, records, procedures and systems to ensure that the [Supplier] has the appropriate procedures, controls and systems in place to ensure the [Supplier's] compliance with this clause [1] and for that purpose [DS Smith] shall be entitled to have access to the [Supplier's] premises and to any premises of the [Supplier's] sub-contractors or agents where the [services are being performed/goods are being produced] during normal working hours on giving reasonable notice to the [Supplier].